

**Amendments in the Abstract:****Abstract**

The invention relates to a composite structural material ~~comprising~~including a fiber dispersed in a fused matrix, wherein the fiber is derived from carpet, carpet recycle, carpet scrap, or mixtures thereof, and ~~wherein the fused matrix comprises~~includes a thermoplastic ~~comprising~~including nylon, polyolefin, or mixtures thereof. The invention also relates to a method of manufacturing a rigid board composite structural material ~~comprising~~including the steps comminuting carpet to a predetermined particle size, adjusting the carpet feed stock to a form a balanced feed stock, introducing the feed stock into an extruder, and extruding the feed stock to form a structural composite ~~comprising~~including fiber dispersed in a fused matrix.